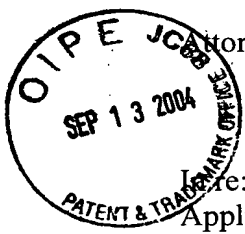


IFW



Attorney Docket No. 9276-3

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Duncan et al;

Application No.: 10/726,820

Group Art Unit: 3636

Filed: December 2, 2003

Examiner: Stephen D. Adamo

For: **SOFA AND METHOD OF MANUFACTURING SAME**

Date: September 10, 2004

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION REQUIREMENT

Sir:

This response is submitted in reply to the Official Action dated August 13, 2004 ("the Action"). Please amend the above-identified application pursuant to the New Revised Format provisions as provided by the Official Gazette dated August 26, 2003.

If any extension of time for the accompanying response or submission is required, Applicant requests that this be considered a petition therefor. The Commissioner is hereby authorized to charge any additional fee, which may be required, or credit any refund, to our Deposit Account No. 50-0220.

Amendments to the Claims are reflected in the Listing of Claims, which begins on page 2 below.

Remarks begin on page 14 below.